

## Internal Revenue Service, Treasury

## § 1.752-0

principles illustrated in paragraph (e)(2) of examples 3, 4, and 5 of this paragraph.

[T.D. 6500, 25 FR 11814, Nov. 26, 1960, as amended by T.D. 6832, 30 FR 8575, July 7, 1965; T.D. 7084, 36 FR 268, Jan. 8, 1971; T.D. 8586, 60 FR 2500, Jan. 10, 1995; T.D. 8847, 64 FR 69915, Dec. 15, 1999; T.D. 9137, 69 FR 42559, July 16, 2004]

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This section lists the major paragraphs that appear in §§1.752-1 through 1.752-7.

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**§ 1.752-1 Treatment of partnership liabilities.**